

UNITED STATES DISTRICT COURT

Northern District of California

Oakland Division

PAUL EUGENE VEAL,

No. C 11-04148 LB

Plaintiff,

ORDER VACATING HEARING

v.

INTERNAL REVENUE SERVICE,

Defendant.

On November 14, 2011, the court granted Defendant United States of America's¹ motion to dismiss *pro se* Plaintiff Paul Eugene Veal's complaint, which sought to enjoin the Internal Revenue Service from attempting to collect taxes from Plaintiff for the years 2006-08. Order Granting Motion to Dismiss, ECF No. 18 at 3-4. The court granted Plaintiff permission to file an amended complaint within fourteen days if he could allege specific facts that would cure the deficiencies described in the order. *Id.* No amended complaint has been filed. The court ordered Plaintiff to show cause why the case should not be dismissed for failure to prosecute or comply with the court's order. Order to Show Cause, ECF No. 19 at 1-2. Plaintiff did not respond. The court

¹ The government argues that Plaintiff improperly named the Internal Revenue Service as a defendant and that the United States of America should be substituted. Motion, ECF No. 11 at 1 n.1. The case law supports the government's contention that the proper party in this litigation is the United States. *See Blackmare v. Guerre*, 342 U.S. 512, 514-15 (1952).

1 therefore **VACATES** the case management conference set for February 23, 2012. An entry of
2 judgment will follow.

3 **IT IS SO ORDERED.**

4 Dated: February 22, 2012

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6 LAUREL BEELER
7 United States Magistrate Judge
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